

Washington State Auditor's Office
Accountability Audit Report

**King County Fire Protection District
No. 13
(Vashon Island Fire and Rescue)**

Audit Period
January 1, 2002 through December 31, 2003

Report No. 67574

Issue Date
December 3, 2004



Washington _____
State Auditor

Brian Sonntag

Audit Summary

Vashon Island Fire and Rescue King County January 1, 2002 through December 31, 2003

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Vashon Island Fire and Rescue for the period January 1, 2002, through December 31, 2003.

We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. Our work focused on specific areas that have potential for abuse and misuse of public resources.

RESULTS

In the areas examined, the District complied with state laws and regulations and its own policies and procedures.

RELATED REPORTS

Our opinion on the District's financial statements is provided in a separate report which includes the District's financial statements.

CLOSING REMARKS

We appreciate the District's prompt attention to resolving prior audit issues and its commitment to ensuring compliance with conditions reported this audit. We thank District officials and personnel for their assistance and cooperation during the audit.

Table of Contents

**Vashon Island Fire and Rescue
King County
January 1, 2002 through December 31, 2003**

Description of the District 1

Audit Areas Examined..... 2

Description of the District

Vashon Island Fire and Rescue King County January 1, 2002 through December 31, 2003

ABOUT THE DISTRICT

King County Fire Protection District No. 13, doing business as Vashon Island Fire and Rescue, provides fire protection services to Vashon Island. The District maintains five fire stations and has a staff of 64 full- and part-time employees and approximately 94 volunteers. The District's annual budget is approximately \$1.9 million.

An elected, three-member Board of Commissioners oversaw District operations through December 2002. As of January 2003, in accordance with Resolution 02-243, an elected, five-member Board of Commissioners oversees the District. The Fire Chief, other officers and staff are responsible for the daily operations.

AUDIT HISTORY

In the past six years we have reported no areas of concern. We believe this reflects the District's commitment to protecting public resources.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Tim Sullivan
David Jennings
SharonLee Nicholson
Benita Staadecker
Jan Nielsen

APPOINTED OFFICIALS

Fire Chief
District Secretary
Attorney

James Wilson
Maridee BonaDea
Joseph F. Quinn

ADDRESS

District

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P.O. Box 1150
Vashon, WA 98070
(206) 463-2405
P. O. Box 98846
Tacoma, WA 98498-0846
(253) 589-3226

Attorney

Audit Areas Examined

Vashon Island Fire and Rescue King County January 1, 2002 through December 31, 2003

In keeping with general auditing practices, we do not examine every portion of the Vashon Island Fire and Rescue's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

ACCOUNTABILITY FOR PUBLIC RESOURCES

We evaluated the District's accountability in the following areas:

- Petty cash and revolving accounts
- Cash receipting and revenues
- Payroll
- Purchase of goods and services

LEGAL COMPLIANCE

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Ethics/conflict of interest laws
- Open Public Meetings Act
- Credit card use
- Competitive bid law compliance

FINANCIAL AREAS

Our opinion on the District's financial statements is provided in a separate report. That report includes the District's financial statements and other required financial information. We examined the financial activity and balances of the District including:

- Cash and investments
- Revenues and expenditures
- Overall presentation of the financial statements